



March 31, 2011

Dr. [Name]
[Address]
[City, St Zip]

Dear Dr. [Last Name]:

On May 1, 2011, the enclosed Keating Dental Arts' Fee Schedule will go into effect. Since our last price increase in May 2008, we have been impacted by several price increases in our raw materials, parts and components of fabrication, delivery charges and shipping rates. One of the largest price increases has been the price of alloy. From May 2008 to March 2011, gold has increased over 65% and palladium has increased over 109%. In the last six months alone, the price of gold and palladium has increased over 22% and over 64%, respectively. With alloy price increases of this magnitude, we have decided to move away from a pricing structure that includes alloy up to a certain number of grams. Restoration alloy weights can vary, so we believe the more equitable pricing structure for our doctors would be to charge for the specific weight of the alloy included in each restoration. Therefore, as of May 1, 2011, our PFM and Full Cast restorations will be priced at a "base price" plus the price of alloy for each restoration. We will set the price/gram for each alloy type (i.e. semi-precious, white high noble, etc.) every Monday, so that as the market price changes (up or down) the price per gram will fluctuate accordingly.

With this new pricing structure, you may feel some uncertainty on the cost of a PFM or Full Cast restoration prior to fabrication. For this reason, we are proud to announce the expansion of our CAD/CAM family of products. Each of these is a fixed price restoration and could be an alternative to a PFM or Full Cast restoration. The CAD/CAM Family of Products now consists of the following products:

- * KDZ Bruxer – Solid Zirconia for bruxer & grinder patients priced at **\$139/unit**
- * KDZ Ultra – Zirconia hand layered with Noritake CZR priced at **\$159/unit**
- * KDZ Max – IPS e.max™ ZirPress ingot pressed onto a Zirconia framework priced at **\$169/unit**

There are also some techniques you might be able to implement in your practice to help reduce the amount of alloy a restoration requires. Keating Dental Arts continually strives to give you the best products and service, so please do not hesitate to contact your technical advisor or me personally to learn more about these new products and techniques available to you.

As always, we thank you for your business and continual support of Keating Dental Arts. We look forward to serving you for many years to come.

Sincerely,

Shaun Keating, CDT
President & CEO

10881 Hale Ave • Irvine • CA • 92606 • 800-433-9833 • www.keatingdentalarts.com

KDA-004236

EXHIBIT F
-20-